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From:

Sent: Tue 9/9/2008 4:26 PM

To:

Cc:

Subject: RE: TEFRA

I think that status as an electing small business trust means that all income flows through to the beneficiary of the trust from the S corporation (that the trust owns) which is a partner in the TEFRA partnership. That means that only the beneficiary and not the trust would be taxable on the items from the partnership. [REDACTED]

[REDACTED] I am not an expert on electing small business trusts, however, so you may want to first confirm my understanding of electing small business trust with [REDACTED] or [REDACTED] (I am including [REDACTED] and [REDACTED] [REDACTED]

You can use the taxpayer's current address.